

**State Tax Commission
Michigan Advanced Assessing Officer (MAAO)
Program Summary**

The State Tax Commission (STC) offers two paths to certification at the MAAO Level.

Path 1 – State Tax Commission Online/Lecture Hybrid MAAO Program:

The online/lecture hybrid program is a one year program. MAAO instructors work with students using online tools and conduct seven classroom instruction sessions held on Saturdays from 8:00am to 5:00PM. The sessions are held at the end of each six week chapter and specifically relate to each area of study. Program instruction focuses on providing students with the necessary knowledge to successfully achieve MAAO certification. Student participation, completion of online work and attendance at all five classroom sessions is mandatory. Students must also complete an online or classroom USPAP course of their choosing during the program.

The MAAO program is offered by the State Tax Commission twice a year in April and October at a cost of \$1,000. Applications will be accepted annually for April program from January 1 through February 1. Applications will be accepted annually for October program from July 1 through August 1. Incomplete applications are returned unprocessed. Each program will be limited to a maximum of 35 students.

Path 1 – Examination and Certification:

MAAO certification is achieved by passing an exam covering the seven major areas of study. The MAAO exam is a seven-part, multiple choice question exam given in one five hour session and one four hour session in the following format:

Mid-Program Exam: (Four Parts, 200 Questions)

- Part 1: Principles of Appraising – 50 Questions
- Part 2: Statistics – 50 Questions
- Part 3: Basic Income - 50 Questions
- Part 4: Commercial & Industrial Valuation - 50 Questions

Final Program Exam: (Three Parts, 150 Questions)

- Part 5: Land Value Determination & ECF - 50 Questions
- Part 6: Equalization & Data Collection – 50 Questions
- Part 7: Property Tax Administration – 50 Questions

Students must achieve 75% on each of the seven parts of the exam. Students who obtain a passing score on all seven parts of the exam will be issued their MAAO certificate.

Students who achieve below 75% on any part of the exam may retake the part(s) failed on a specified MAAO Retake Exam Date for up to one year after completion of the program. Students may continue to retake any of part(s) of the exam on any scheduled STC Quarterly Exam Date.

Requests to retake a part of the exam must be submitted in writing no later than 30 days prior to the exam date. If a passing score is not obtained on all five parts of the exam within one year

following completion of the program, retake options are exhausted and the student may reapply to the MAAO program or complete the MAAO self-paced option.

Path 2 – MAAO Self-Paced Courses:

MAAO self-paced courses are offered through approved outside organizations. Students must complete the seven individual courses through approved outside organizations. Students must also complete an online or classroom USPAP course of their choosing. Outside organizations are required to utilize STC course material approved by the State Tax Commission in accordance with MCL 211.10c as part of their instruction. Self-paced courses also receive assessor continuing education credit. To obtain assessor continuing education credit, students must attend the full course. A list of approved MAAO Self-Paced courses can be located on the Commission's website under the MAAO heading.

Path 2 – Examination and Certification:

MAAO certification is achieved by passing the exam for all seven self-paced courses. MAAO self-paced course exams are given in two hour sessions in the following format:

- Part 1: Principles of Appraising – 50 Questions
- Part 2: Statistics – 50 Questions
- Part 3: Basic Income - 50 Questions
- Part 4: Commercial & Industrial Valuation - 50 Questions
- Part 5: Land Value Determination & ECF - 50 Questions
- Part 6: Equalization & Data Collection – 50 Questions
- Part 7: Property Tax Administration – 50 Questions

Students must achieve 75% on the self-paced course exam in order to receive MAAO self-paced course credit. Receipt of self-paced course credit can be verified on the *MAAO Self-Paced Course Credit Report* published to the STC website under the MAAO heading. Students who successfully complete all seven self-paced course exams will be issued their MAAO certificate.

Students who fail a self-paced course examination must repeat the course in order to be eligible to retake the exam.

Note: The State Tax Commission strongly recommends that students who choose the self-paced option seek a qualified mentor who is certified at the MAAO level.

STC Education Contact:

Please call (517) 335-3429 and select option 4 for assistance and information regarding Michigan Advanced Assessing Officer education and certification.